

Chapter DWD 102

CONTRIBUTION RATES

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Note: Chapter ILHR 102 was renumbered Chapter DWD 102 under s. 13.93 (2m) (b) 1., Stats., and corrections made under s. 13.93 (2m) (b) 6. and 7., Stats., [Register](#), June, 1997, No. 498.

DWD 102.001 Definitions. Unless the context clearly indicates a different meaning, the definitions in ch. [DWD 100](#) apply to this chapter.

History: Cr. [Register](#), September, 1995, No. 477, eff. 10-1-95.

DWD 102.01 Purpose. This chapter specifies the initial contribution rates for certain categories of employers.

History: Emerg. cr. eff. 2-19-93; cr. [Register](#), May, 1993, No. 449, eff. 6-1-93.

DWD 102.02 New construction industry employers; initial contribution rates. (1) Under s. [108.18 \(2\) \(c\)](#), Stats., an employer engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing, or similar construction projects shall pay contributions for each of the first 3 calendar years at the average rate for construction industry employers as determined by the department.

(2) The department shall examine the factors enumerated in this section to determine whether an employer is “engaged in the construction of roads, bridges, highways, sewers, water mains, utilities, public buildings, factories, housing or similar construction projects” within the meaning of s. [108.18 \(2\) \(c\)](#), Stats. The department shall first determine whether the employer’s primary type of business activity is one of the activities specified in Figure DWD 102.02 (2), which enumerates certain business activities listed in Major Group 17 – Construction – Special Trade Contractors in the Standard Industrial Classification (SIC) Manual furnished by the Federal government. [See Figure DWD 102.02 (2) following]

Figure DWD 102.02 (2):

Industry No.

1711 PLUMBING, HEATING AND AIR CONDITIONING

Air system balancing and testing—contractors
Air conditioning, with or without sheet metal work—contractor
Boiler erection and installation—contractors
Fuel oil burner installation and servicing—contractors
Furnace repair—contractors
Gasoline hookup—contractors
Heating equipment installation—contractors
Heating, with or without sheet metal work—contractors
Lawn sprinkler system installation—contractors
Plumbing repair—contractors
Refrigeration and freezer work—contractors
Water system balancing and testing—contractors

1721 PAINTING AND PAPER HANGING

Electrostatic painting on site (including of lockers and fixture)—contractors
Paper hanging—contractors
Ship painting—contractors
Whitewashing—contractors

1731 ELECTRICAL WORK

Burglar alarm installation—contractors
Cable splicing, electrical—contractors
Cable television hookup—contractors
Communications equipment installation—contractors
Electronic control system installation—contractors
Fire alarm installation—contractors
Intercommunications equipment installation—contractors
Sound equipment installation—contractors
Telecommunications equipment installation—contractors
Telephone and telephone equipment installation—contractors

1742 PLASTERING, DRYWALL, ACOUSTICAL, AND INSULATION WORK

Solar reflecting insulation film—contractors

1743 TERRAZZO, TILE, MARBLE, AND MOSAIC WORK

Tile installation, ceramic—contractors
Tile setting, ceramic—contractors

1751 CARPENTRY WORK

Joinery, ship—contractors
Ship joinery—contractors
Store fixture installation—contractors

1752 FLOOR LAYING AND OTHER FLOOR WORK, NOT ELSEWHERE CLASSIFIED

Linoleum installation—contractors
Parquet flooring—contractors
Resilient floor laying—contractors
Vinyl floor tile and sheet installation—contractors

1771 CONCRETE WORK

Grouting work—contractors

1781 WATER WELL DRILLING

Servicing water wells—contractors

1796 INSTALLATION OR ERECTION OF BUILDING EQUIPMENT, NOT ELSEWHERE CLASSIFIED

Dismantling of machinery and other industrial equipment—contractors
Dust collecting equipment installation—contractors
Installation of machinery and other industrial equipment—contractors
Machine rigging—contractors
Millwrights
Power generating equipment installation—contractors

1799 SPECIAL TRADE CONTRACTORS, NOT ELSEWHERE CLASSIFIED

Antenna installation, except household type—contractors
Artificial turf installation—contractors
Awning installation—contractors

Figure DWD 102.02 (2): (Continued)

Bath tub refinishing—contractors
 Boring for building construction—contractors
 Cable splicing service, non—electrical—contractors
 Caulking (construction)—contractors
 Cleaning building exteriors—contractors
 Cleaning new buildings after construction—contractors
 Coating of concrete structures with plastics—contractors
 Core drilling for building construction—contractors
 Counter top installation—contractors
 Dampproofing buildings—contractors
 Dewatering—contractors
 Diamond drilling for building construction—contractors
 Epoxy application—contractors
 Fence construction—contractors
 Fireproofing buildings—contractors
 Gas leakage detection—contractors
 Gasoline pump installation—contractors
 Glazing of concrete surfaces—contractors
 Grave excavation—contractors
 House moving—contractors
 Insulation of pipes and boilers—contractors
 Lead burning—contractors
 Lightning conductor erection—contractors
 Mobile home site setup and tie down—contractors
 Ornamental metalwork—contractors
 Paint and wallpaper stripping—contractors
 Plastics wall tile installation—contractors
 Posthole digging—contractors
 Sandblasting of building exteriors—contractors
 Scaffolding construction—contractors
 Service and repair of broadcasting stations—contractors
 Service station equipment installation, maintenance, and repair—contractors
 Steam cleaning of building exteriors—contractors
 Television and radio stations, service and repair of—contractors
 Test boring for construction—contractors

Tile installation, wall plastics—contractors
 Tinting glass—contractors
 Wallpaper removal—contractors
 Waterproofing—contractors
 Weather stripping—contractors
 Window shade installation—contractors

(3) (a) If the employer's primary type of business activity is specified in Figure DWD 102.02 (2), the department may not consider the employer as being within the provisions of s. 108.18 (2) (c), Stats. If the employer's primary type of business activity in this state is listed in Major Group 15 – Building Construction – General Contractors and Operative Builders or in Major Group 16 – Heavy Construction Other Than Building Construction – Contractors in the Standard Industrial Classification (SIC) Manual or is listed in Major Group 17 but not in Figure DWD 102.02 (2), the department shall consider the following factors to determine whether the employer is an employer to which the provisions of s. 108.18 (2) (c), Stats., apply:

1. Whether the primary business activity of the employer in this state involves the improvement of real property rather than improvement or refurbishing of personal property; and

2. Whether the employers within the same listing in the Standard Industrial Classification (SIC) Manual as the employer customarily suspend or significantly curtail business operations in this state for regularly recurring periods because of climatic conditions or because of the seasonal nature of the employment.

(b) If the department determines that either of the factors under par. (a) 1. or 2. is present, the employer shall be deemed to be an employer to which the provisions of s. 108.18 (2) (c), Stats., apply.

History: Cr. Register, June, 1990, No. 414, eff. 7-1-90; emerg. renum. from ILHR 110.15, eff. 2-19-93; renum. from ILHR 110.15, Register, May, 1993, No. 449, eff. 6-1-93; am. (1), Register, September, 2000, No. 537, eff. 10-1-00.

DWD 102.03 Payors of sickness or accident disability payments: contribution rates. A person not previously subject to the contribution requirements under ch. 108, Stats., which becomes an employer subject to these provisions because of sickness or accident disability payments under s. DWD 110.06, shall be subject to the initial contribution rate under s. 108.18, Stats., for each of the first 3 calendar years.

History: Emerg. renum. from ILHR 110.11 (8) and am., eff. 2-19-93; renum. from ILHR 110.11 (8) and am., Register, May, 1993, No. 449, eff. 6-1-93; am. Register, September, 2000, No. 537, eff. 10-1-00.